Interagency Committee of State Employed Women (ICSEW) Committee Policies and Procedures

Tax Receipts for Donated Items

1.11

Date of Original Issue: February 16, 2005 Date Modified: <none>

PURPOSE

This policy provides guidelines for issuance of tax receipts for donated items.

INTENT

The intent of this policy is to provide clear direction for the receipt of items donated to the ICSEW for distribution to charitable causes <u>or for general use</u>. The policy recognizes that the ICSEW is a subsidiary of the Office of Financial Management and will use the Office of Financial Management federal tax identification number for reporting purposes.

SCOPE

This policy applies to all transactions in which ICSEW receives donated items for distribution to charitable causes (for example, cell phone and clothing drives) or for general use by the ICSEW.

POLICY

Gifts to the ICSEW for charitable causes are tax deductible. Members of the ICSEW who accept gifts on behalf of the ICSEW must provide, upon request of the donator, a tax receipt that includes the federal identification number of the Office of Financial Management.

PROCEDURE

At the request of the donor, the ICSEW member receiving the item shall provide a tax receipt that reflects:

- A detailed description of the item.
- That the donation is being made to the ICSEW.
- The federal tax identification number 91-6001089.
- The estimated value of the item.

RELEVANT LAW AND OTHER RESOURCES

No resources referenced.

Board Approved: February 22, 2005 Committee Approved: April 5, 2005